

CERTIFIED TRUE COPY

NEW JERSEY STATE
BOARD OF ACCOUNTANCY

ZULIMA FARBER
ATTORNEY GENERAL OF NEW JERSEY
124 Halsey Street
P.O. Box 45029
Newark, New Jersey 07101

MARCH 23, 2006

FILED

By: Tobey Palan
Deputy Attorney General
(973) 648-2436

STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION :
OF THE LICENSE :

BRUCE BUTCHEN :
LICENSE # 20CC03050900 :

Administrative Action

CONSENT ORDER

TO PRACTICE ACCOUNTANCY :
IN THE STATE OF NEW JERSEY :

This matter was opened to the New Jersey State Board of Accountancy (Board) upon receipt of information on or about May 12, 2005, that the firm of Bruce M. Butchen CPA, P.C. of East Brunswick, New Jersey, was expelled from the American Institute of Certified Public Accountants' (AICPA) Peer Review Program for failure to cooperate with the AICPA Peer Review Board (effective August 9, 2004). Respondent appeared before a Committee of the Board on January 12, 2006 for an investigative inquiry. Respondent testified at the investigative inquiry that he practiced as an unlicensed New Jersey CPA from approximately January 1998 through December 2, 2003. Further, Respondent testified at the

investigative inquiry that his firm, Bruce M. Butchen, CPA, P.C. was not registered with the Board as a CPA firm from approximately January 1998 through December 2, 2003. Respondent and his CPA firm have been licensed with the Board since approximately December 3, 2003.

Respondent admitting to holding himself out to the public as a licensed public accountant in the State of New Jersey when in fact neither he nor his firm had been licensed from approximately January 1998 through December 2, 2003, in violation of N.J.S.A. 45:1-23 and N.J.S.A. 45:2B-54; and the parties having agreed and consented to the resolution of this matter without the necessity of the Board instituting formal proceedings or seeking relief in the Superior Court of New Jersey, and the Board finding that the within Order is adequately protective of the public and that good cause exists for its entry:

IT IS THEREFORE on this 22nd day of March, 2006,

ORDERED AND AGREED that:

1. Respondent is hereby assessed civil penalties in the amount of \$5,000.00. The penalty in the amount of \$5,000.00 shall be paid in ten equal monthly installments (\$500 per installment) beginning thirty (30) days from the entry of this Consent Order. Payment of the penalties shall be submitted by certified check or money order made payable to the State of New Jersey and shall be sent to William Mandeville, Executive Director, New Jersey State

Board of Accountancy, P. O. Box 45009, 124 Halsey Street. Sixth Floor, Newark, New Jersey 07101;

2. Failure to remit any payment as required by this Consent Order will result in the filing of a Certificate of Debt;

3. Bruce Butchen is hereby **REPRIMANDED** for engaging in the unlicensed practice of accountancy in New Jersey; and

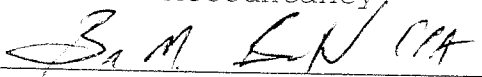
2. Bruce Butchen shall **CEASE AND DESIST** from any future violations of N.J.S.A. 45:1-23 and N.J.S.A. 45:2B-54.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: 

Andrew DuBoff, CPA
Board President

I have read the within Order and I understand its terms. I consent to its entry by the Board of Accountancy



Bruce Butchen, C.P.A.
Respondent